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## **2015 SENATE BILL 40**

February 19, 2015 - Introduced by Senators Harsdorf, Roth and LeMahieu, cosponsored by Representatives Tittl, Rohrkaste, Born, Ballweg, E. Brooks, Kremer, Murphy, A. Ott, Quinn, Spiros and Weatherston. Referred to Committee on Revenue, Financial Institutions, and Rural Issues.

- 1 AN ACT to renumber 71.935 (4); to amend 71.935 (1) (a); and to create 71.935
  - (4) (b) of the statutes; **relating to:** setoffs against tax refunds for debts related to providing ambulance services.

## Analysis by the Legislative Reference Bureau

Under current law, if a person owes a debt of at least \$20 to a county or municipality, and if the debt has been reduced to a judgment or the county or municipality has provided the debtor reasonable notice and an opportunity to be heard with regards to the debt, the county or municipality may certify the debt to the Department of Revenue (DOR) so that DOR may collect the debt for the county or municipality by subtracting the amount of the debt from any tax refund owed to the debtor. Under this bill, counties and municipalities may also certify to DOR for collection debts owed to an ambulance service operating pursuant to a contract with the county or municipality, if the debt relates to providing ambulance services to individuals in that municipality or county.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

**SECTION 1.** 71.935 (1) (a) of the statutes is amended to read:

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Section 1

71.935 (1) (a) "Debt" means a parking citation of at least \$20 that is unpaid and for which there has been no court appearance by the date specified in the citation or, if no date is specified, that is unpaid for at least 28 days; an unpaid fine, fee, restitution or forfeiture of at least \$20; and any other debt that is at least \$20, including debt related to property taxes, if the debt has been reduced to a judgment or the municipality or county to which the debt is owed has provided the debtor reasonable notice and an opportunity to be heard with regard to the debt. For purposes of this subsection, a debt owed to an ambulance service operating on behalf of or in service to a municipality or county, or pursuant to a contract with a municipality or county under s. 59.54 (1), 60.565, 61.64, or 62.133, is considered a debt owed to the municipality or county, if the debt relates to providing ambulance services to individuals in that municipality or county as a result of responding to requests that originate from a government-operated 911 call center.

**Section 2.** 71.935 (4) of the statutes is renumbered 71.935 (4) (a).

**Section 3.** 71.935 (4) (b) of the statutes is created to read:

71.935 (4) (b) Within 30 days after the end of each calendar quarter, each municipality and county that has received amounts from the department during that calendar quarter for debts owed to an ambulance service operating pursuant to a contract under s. 59.54 (1), 60.565, 61.64, or 62.133 shall pay the amounts to the ambulance service.